		FOR BHF USE					

LL1

2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0021436

Facility Name: Lewis Memorial Christian Village

Address: 3400 West Washington (Number) Springfield (City) 62707 (Zip Code)

County: Sangamon

Telephone Number: 217-787-9600 **Fax #** 217-787-9601

HFS ID Number: 51-0173104001

Date of Initial License for Current Owners: 09/1977

Type of Ownership:

x	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL		
	x	Charitable Corp.		Individual		State	
		Trust		Partnership		County	
IRS Exemption Code	501c3			Corporation		Other	
				"Sub-S" Corp.			
				Limited Liability Co.			
				Trust			
				Other			

In the event there are further questions about this report, please contact:
Name: William E. Castor **Telephone Number:** 217-525-1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from July 1, 2004 to June 30, 2005 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Richard A. Walbert
(Title) Vice President of Finance

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title) William O. Buskirk, CPA
(Firm Name & Address) Eck, Schafer & Punke, LLP, 600 East Adams Springfield, IL 62701-1624
(Telephone) 217-525-1111 Fax # 217-525-1120

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds n/a

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	76	Skilled (SNF)	76	27,740	1
2		Skilled Pediatric (SNF/PED)			2
3	79	Intermediate (ICF)	79	28,835	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	155	TOTALS	155	56,575	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	5,980	8,013	11,600	25,593	8
9	SNF/PED					9
10	ICF	14,622	13,670		28,292	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,602	21,683	11,600	53,885	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.25%

D. How many bed-hold days during this year were paid by the Department?
219 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [x] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [x] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 09/19/1977

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date NO [x]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 155 and days of care provided 11,600

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] NO [ ]

Tax Year: 06/30/2005 Fiscal Year: 06/30/2005

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 **Report Period Beginning:** July 1, 2004 **Ending:** June 30, 2005

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	297,545	42,436	31,309	371,290		371,290		371,290			1
2	Food Purchase		289,111		289,111		289,111	(2,281)	286,830			2
3	Housekeeping	268,383	51,385		319,768		319,768		319,768			3
4	Laundry											4
5	Heat and Other Utilities			157,027	157,027		157,027	15,768	172,795			5
6	Maintenance	125,228	9,858	79,240	214,326		214,326	13,429	227,755			6
7	Other (specify):*											7
8	**TOTAL General Services**	691,156	392,790	267,576	1,351,522		1,351,522	26,916	1,378,438			8
	B. Health Care and Programs											
9	Medical Director			3,250	3,250		3,250		3,250			9
10	Nursing and Medical Records	2,761,007	500,027	11,165	3,272,199		3,272,199	(7,025)	3,265,174			10
10a	Therapy			792,046	792,046		792,046		792,046			10a
11	Activities	29,794			29,794		29,794		29,794			11
12	Social Services	154,686	9,287	4,885	168,858		168,858	(2,684)	166,174			12
13	CNA Training											13
14	Program Transportation			257	257		257		257			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,945,487	509,314	811,603	4,266,404		4,266,404	(9,709)	4,256,695			16
	C. General Administration											
17	Administrative	146,868	3,946	431,256	582,070		582,070	(342,643)	239,427			17
18	Directors Fees											18
19	Professional Services			163,021	163,021		163,021	15,124	178,145			19
20	Dues, Fees, Subscriptions & Promotions			67,851	67,851		67,851	(36,295)	31,556			20
21	Clerical & General Office Expenses	208,889	10,380	152,799	372,068		372,068	50,750	422,818			21
22	Employee Benefits & Payroll Taxes			792,483	792,483		792,483	43,000	835,483			22
23	Inservice Training & Education											23
24	Travel and Seminar			11,209	11,209		11,209	8,836	20,045			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			104,054	104,054		104,054	1,311	105,365			26
27	Other (specify):*											27
28	**TOTAL General Administration**	355,757	14,326	1,722,673	2,092,756		2,092,756	(259,917)	1,832,839			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,992,400	916,430	2,801,852	7,710,682		7,710,682	(242,710)	7,467,972			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Lewis Memorial Christian Village #0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			170,780	170,780		170,780	51,297	222,077			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			108,165	108,165		108,165	(59,569)	48,596			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*			1,962	1,962		1,962	(775)	1,187			36
37	**TOTAL Ownership**			280,907	280,907		280,907	(9,047)	271,860			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			58,985	58,985		58,985		58,985			39
40	Barber and Beauty Shops	34,894	1,153		36,047		36,047		36,047			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			84,863	84,863		84,863		84,863			42
43	Other (specify):*			861,779	861,779		861,779		861,779			43
44	**TOTAL Special Cost Centers**	34,894	1,153	1,005,627	1,041,674		1,041,674		1,041,674			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,027,294	917,583	4,088,386	9,033,263		9,033,263	(251,757)	8,781,506			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,281)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	24,566	30		9
10	Interest and Other Investment Income	(82,384)	32		10
11	Discounts, Allowances, Rebates & Refunds	507	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(73,530)	21		24
25	Fund Raising, Advertising and Promotional	(859)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached	(13,122)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (147,103)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (147,103)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Lewis Memorial Christian Village

ID# 0021436

Report Period Beginning: July 1, 2004

Ending: June 30, 2005

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Vending	$ (2,684)	12	1
2	Activity	144	21	2
3	Loss on Equipment Disposal	10,357	21	3
4	Miscellaneous Income	(775)	36	4
5	Marketing	(35,436)	20	5
6	Exempt Interest Income - Endowment	22,525	32	6
7	Gain on Sale of Investment	(228)	32	7
8	Related Pharmacy Profit	(7,025)	10	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(13,122)		49

STATE OF ILLINOIS — Summary A

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 **Report Period Beginning:** July 1, 2004 **Ending:** June 30, 2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(2,281)	0	0	0	0	0	0	0	0	0	0	(2,281)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	15,768	0	0	0	0	0	0	0	0	0	15,768	5
6	Maintenance	0	13,429	0	0	0	0	0	0	0	0	0	13,429	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(2,281)	29,197	0	0	0	0	0	0	0	0	0	26,916	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(7,025)	0	0	0	0	0	0	0	0	0	0	(7,025)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	(2,684)	0	0	0	0	0	0	0	0	0	0	(2,684)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(9,709)	0	0	0	0	0	0	0	0	0	0	(9,709)	16
	C. General Administration													
17	Administrative	0	(342,643)	0	0	0	0	0	0	0	0	0	(342,643)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	15,124	0	0	0	0	0	0	0	0	0	15,124	19
20	Fees, Subscriptions & Promotions	(36,295)	0	0	0	0	0	0	0	0	0	0	(36,295)	20
21	Clerical & General Office Expenses	(62,522)	113,272	0	0	0	0	0	0	0	0	0	50,750	21
22	Employee Benefits & Payroll Taxes	0	43,000	0	0	0	0	0	0	0	0	0	43,000	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	8,836	0	0	0	0	0	0	0	0	0	8,836	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	1,311	0	0	0	0	0	0	0	0	0	1,311	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(98,817)	(161,100)	0	0	0	0	0	0	0	0	0	(259,917)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(110,807)	(131,903)	0	0	0	0	0	0	0	0	0	(242,710)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Lewis Memorial Christian Village** **#** **0021436** **Report Period Beginning:** **July 1, 2004** **Ending:** **June 30, 2005**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	24,566	26,731	0	0	0	0	0	0	0	0	0	51,297	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(60,087)	518	0	0	0	0	0	0	0	0	0	(59,569)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	(775)	0	0	0	0	0	0	0	0	0	0	(775)	36
37	**TOTAL Ownership**	(36,296)	27,249	0	0	0	0	0	0	0	0	0	(9,047)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(147,103)	(104,654)	0	0	0	0	0	0	0	0	0	(251,757)	45

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See attached schedule						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	5	Utilities	$	Christian Homes, Inc	100.00%	$ 15,768	$ 15,768	1
2	V	6	Maintenance				13,429	13,429	2
3	V	17	Administrative	431,256			88,613	(342,643)	3
4	V	19	Professional Services				15,124	15,124	4
5	V	21	Clerical				113,272	113,272	5
6	V	22	Employee Benefits				43,000	43,000	6
7	V	24	Travel & Seminar				8,836	8,836	7
8	V	26	Insurance				1,311	1,311	8
9	V	30	Depreciation				26,731	26,731	9
10	V	32	Interest				518	518	10
11	V								11
12	V								12
13	V								13
14	Total			$ 431,256			$ 326,602	$ * (104,654)	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	This workpaper is not applicable.								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

*** If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.**

**** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION**

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: ne 30, 2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		This workpaper is not applicable.				$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	CIB Mortgage		x	Refinance Bldg & Equip		05/01/02	$ 1,920,000	$ 1,799,519		0.0583	$ 107,565	1
2	Financing Fee										600	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 1,920,000	$ 1,799,519			$ 108,165	9
	B. Non-Facility Related*											
10	Revenue Bonds 2001-Y		x	Refinance		10/01/01	475,000	470,567		0.0700	33,096	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$ 475,000	$ 470,567			$ 33,096	14
15	TOTALS (line 9+line14)						$ 2,395,000	$ 2,270,086			$ 141,261	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Lewis Memorial Christian Village **#** 0021436 **Report Period Beginning:** July 1, 2004 **Ending:** June 30, 2005

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2004 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	n/a	2
3. Under or (over) accrual (line 2 minus line 1).	$	#VALUE!	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)	$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	#VALUE!	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	2000	8
	2001	9
	2002	10
	2003	11
	2004	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lewis Memorial Christian Village COUNTY Sangamon

FACILITY IDPH LICENSE NUMBER 0021436

CONTACT PERSON REGARDING THIS REPORT Brenda Lavin

TELEPHONE 217-732-9651 FAX #: 217-732-8686

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	See attached list		$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES x NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 55,000 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 1

C. Does the Operating Entity? [x] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [x] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Apartments
Congregate

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [x] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	217,800	Various	$ 308,762	1
2	Home Office Allocation			11,483	2
3	TOTALS	217,800		$ 320,245	3

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	155			1977	$ 2,286,830	$ 56,166	40	$ 57,171	$ 1,005	$ 1,563,233	4
5				1978	100,542		40	2,514	2,514		5
6				1979	420,937		20	21,047	21,047		6
7											7
8	Home Office Allocation				83,118	2,679		2,679		41,757	8
	Improvement Type**										
9	Bldg Improvement			1979	306	6	38	6		156	9
10	Bldg Improvement			1981	4,662	155	30	155		3,695	10
11	Exhaust Fan			1983	417		15			417	11
12	Door Assembly			1985	1,244	62	20	62		1,240	12
13	Bldg Improvement			1986	573	29	20	29		556	13
14	Pass-thru WD			1986	664	33	20	33		613	14
15	Remodeling			1987	800	40	20	40		733	15
16	Rooftop Compressor			1988	3,408		10			3,408	16
17	Air System			1989	1,090	55	20	55		903	17
18	A/C Unit			1989	4,406		8			4,406	18
19	Remodeling			1989	6,193	310	20	310		5,063	19
20	Tile, Cover Base			1989	6,600		5			6,600	20
21	Wall Paper			1989	826		5			826	21
22	Cabinets			1990	100		15			100	22
23	Roof Top A/C Unit			1991	4,158		10			4,158	23
24	Command Moduole			1991	1,318		5			1,318	24
25	Wall Paper/Carpet			1991	14,848		5			14,848	25
26	Drapery Hardware			1991	1,124		5			1,124	26
27	Carpeting			1992	640		5			640	27
28	Curtain Track			1992	523		5			523	28
29	Curtain Track			1992	4,124		5			4,124	29
30	Receptacle			1992	575		10			575	30
31	Curtain Track			1992	565		5			565	31
32	Curtain Track			1992	1,229		5			1,229	32
33	Nurse Station Remodel			1993	30,556	1,528	20	1,528		17,969	33
34	Wallcoverings			1993	751		5			751	34
35	Wallcoverings			1994	3,747		5			3,747	35
36	A/C Compressors			1994	1,506		10			1,506	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Exhaust Fans	1994	$ 2,183	$ 146	15	$ 146	$	$ 1,740	37
38	Roof Entire Building	1993	125,670	8,378	15	8,378		97,503	38
39	Downspout Repairs	1994	6,000	400	15	400		4,600	39
40	Ceiling Tile	1994	1,149		10			1,149	40
41	Wallpaper/Floor Covering	1994	20,655		5			20,655	41
42	Lounge Remodel	1995	14,653		5			14,653	42
43	Volunteer Room Expansion	1995	8,435	843	10	843		7,764	43
44	Remodel Wing 100	1995	44,657	1,440	10	1,440		44,657	44
45	Remodel Shower Wing	1995	23,023	1,729	5	1,729		23,023	45
46	Wallcovering	1995	35,194		5			35,194	46
47	Stainless Steel Floor Cooler	1996	1,873		5			1,873	47
48	Wanderguard Alzheimer	1996	10,455	1,046	10	1,046		9,511	48
49	Wallcovering	1996	3,910		5			3,910	49
50	Wallcovering	1996	22,106		5			22,106	50
51	Gas Meter & Lines	1997	7,378		5			7,378	51
52	Maglocks & Keypad	1997	7,194	719	10	719		5,992	52
53	Nurse Call System	1997	9,727	973	10	973		8,105	53
54	Wallcovering	1997	28,134		5			28,314	54
55	Exhaust Fan	1997	12,370	1,237	10	1,237		9,793	55
56	Upgrade Energy Management System	1997	14,513	1,451	10	1,451		11,487	56
57	Upgrade Antennae System	1997	2,400		5			2,400	57
58	Wallcoverings - 400 Wing	1997	21,389		10			21,389	58
59	Wallcovering	1997	6,836		5			6,836	59
60	Fire Safety Gas Valve	1998	617		5			617	60
61	Locks	1998	782		5			782	61
62	Wiring for Network	1998	625		5			625	62
63	Outlets for Kronos	1998	664		5			664	63
64	Entrance Canopy	1998	3,667		5			3,667	64
65	Fire Alarm Control Panel	1998	28,154	2,815	10	2,815		18,532	65
66	Repl Fire Alarm Device	1999	4,800	480	10	480		3,080	66
67	Kitchen Hood	1999	6,910	691	10	691		4,376	67
68	Fire Alarm Devices	1999	4,600	460	10	460		2,913	68
69	Replace 8 Shower Valves	2000	10,084	335	5	335		10,084	69
70	TOTAL (lines 4 thru 69)		$ 3,479,187	$ 84,206		$ 108,772	$ 24,566	$ 2,122,155	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 3,479,187	$ 84,206		$ 108,772	$ 24,566	$ 2,122,155	1
2	Panduit Raceway	2000	13,130	1,313	10	1,313		7,550	2
3	Kitchen Ceiling	2000	5,923	592	10	592		3,157	3
4	Kitchen Walls	2000	2,099	210	10	210		1,068	4
5	CARPET #207	2000	1,344	269	5	269		1,323	5
6	WATER HEATERS	2001	37,299	3,730	10	3,730		16,163	6
7	NATURAL GAS REGULATOR	2001	1,184	118	10	118		511	7
8	40 GALLON WATER HEATER	2001	506	51	10	51		208	8
9	Remodel Shower-Wing 200	1/21/2002	3,500	350	10	350		1,225	9
10	(2) Horton Single Swing Security Door	3/28/2002	4,094	273	15	273		910	10
11	Rooftop A/C-Heat Unit	1/15/2002	3,762	251	15	251		879	11
12	Carpet Installation-TV Lounge & 2 Dways	5/30/2002	1,787	357	5	357		1,131	12
13	Heating/AC Unit	4/15/2002	1,348	90	15	90		293	13
14	Replacement of Heat/AC Unit Pump	4/30/2002	1,449	97	15	97		315	14
15	(3) Touch Security Lock Systems	9/6/2002	4,599	460	10	460		1,303	15
16	Install New Door Closers - 300 Wing	11/1/2002	13,990	933	15	933		2,488	16
17	Burglar Alarm Equipment	12/12/2002	2,896	290	10	290		749	17
18	Repair Fire Alarm System - 2 Detectors	6/5/2003	639	64	10	64		133	18
19	Shelving for Walk-In Cooler	6/30/2003	1,154	58	20	58		121	19
20	AC Compressor - Copeland	6/30/2003	1,295	108	12	108		225	20
21	Power Supplies for Fire Alarm Panel	7/31/2003	1,354	135	10	135		270	21
22	New Compressor - Walk In Freezer	10/29/2003	1,378	115	12	115		201	22
23	(12) Heat/AC Units for Various Areas	10/4/2003	13,343	1,334	10	1,334		2,335	23
24	5 Fan Cycling Control	11/24/2003	712	142	5	142		237	24
25	Fabric Wall Treatment for Chapel	11/5/2003	850	170	5	170		283	25
26	(14) Outside Globe Lights	12/26/2003	1,500	150	10	150		238	26
27	Therapy Room	6/30/2004	70,047	7,005	10	7,005		7,589	27
28	(22)GE Zoneline Units & Installation	11/2/2004	20,750	1,383	10	1,383		1,383	28
29	Security Light on Front of Bldg	12/28/2004	922	54	10	54		54	29
30	Floor Tile/Cove Base - Rm 102	4/8/2005	713	36	5	36		36	30
31	(2)Rooftops A/C Units	6/17/2005	20,827	174	10	174		174	31
32	(20)GE Zoneline Units	6/23/2005	16,678	174	8	174		174	32
33	Network Cabling Project	7/1/2004	20,397	2,040	10	2,040		2,040	33
34	TOTAL (lines 1 thru 33)		$ 3,750,656	$ 106,732		$ 131,298	$ 24,566	$ 2,176,921	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 3,750,656	$ 106,732		$ 131,298	$ 24,566	$ 2,176,921	1
2	Land Improvements	6/30/1978	85,870		20			85,870	2
3	Parking Lot & Drives	6/30/1979	23,654		20			23,654	3
4	Landscapings	10/31/1979	5,572		20			5,572	4
5	Concrete (Garage)	7/31/1980	521		20			521	5
6	Landscaping	9/30/1984	6,077	73	20	73		6,077	6
7	Landscaping	10/21/1985	1,852	93	20	93		1,837	7
8	Road & Drainage	12/18/1986	3,236	162	20	162		3,010	8
9	Green View Landscaping	8/29/1986	2,700	135	20	135		2,554	9
10	Trimming - Stump Removal	9/30/1986	2,500	125	20	125		2,354	10
11	Land Improvement - Pro Scv	11/30/1986	250		10			250	11
12	Gravel Access Road	4/29/1987	250		10			250	12
13	Parking Lot	7/7/1987	4,249	212	20	212		3,816	13
14	Fire Hydrant	8/1/1987	2,600	130	20	130		2,329	14
15	Parking Lot Resurface	6/30/1991	34,141		8			34,141	15
16	Land Improvements	6/28/1993	1,564		10			1,564	16
17	Parking Lot Resurface	6/30/1997	5,713		3			5,713	17
18	Courtyard Landscaping	6/10/1998	5,134		5			5,134	18
19	Parking Lot Resurface	7/9/1998	11,034		3			11,034	19
20	36x24x8 Concrete Pad for Dumpster	5/28/2002	5,134	342	15	342		1,083	20
21	Asphalt Patching & Crack Sealing	7/11/2002	4,104	513	8	513		1,539	21
22	Repave Asphalt	6/5/2003	5,033	629	8	629		1,310	22
23	1000W Parking Lot Light	12/9/2003	700	70	10	70		111	23
24	Underground Electric Conduit	7/1/2004	4,150	415	10	415		415	24
25	10x8 Enclosed Shelter	11/29/1995	3,700	370	10	370		3,577	25
26	Garage	1/1/1999	44,246	1,106	40	1,106		7,189	26
27	12' Screened Gazbo	9/24/2004	1,958	163	10	163		163	27
28									28
29									29
30	Less: Disposals		(50,301)					(47,384)	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,966,297	$ 111,270		$ 135,836	$ 24,566	$ 2,340,604	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 454,497	$ 54,719	$ 54,719	$	Various	$ 255,683	71
72	Current Year Purchases	126,228	7,470	7,470		Various	7,470	72
73	Fully Depreciated Assets	474,343				Various	474,343	73
74	Home Office Allocation	147,115	20,317	20,317			78,377	74
75	TOTALS	$ 1,202,183	$ 82,506	$ 82,506	$		$ 815,873	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Transportation	1989 Ford Bus	1989	$ 38,359	$	$	$	8	$ 38,359	76
77	Patient Transportation	1993 Chevy PU w/blade	1998	13,290				3	13,290	77
78										78
79	Home Office Allocation			17,273	3,735	3,735			6,571	79
80	TOTALS			$ 68,922	$ 3,735	$ 3,735	$		$ 58,220	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 5,557,647	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 197,511	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 222,077	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 24,566	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,214,697	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Apartment Bldg, Land Impr & Equip	$ 4,482,615	$ 119,312	$ 1,875,194	86
87	Congregate Bldg, Land Impr & Equip	3,455,532	82,220	1,251,207	87
88	Wellness Center Bldg. & Equip	666,818	17,497	85,681	88
89					89
90					90
91	TOTALS	$ 8,604,965	$ 219,029	$ 3,212,082	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	$ 3,317	92
93			93
94			94
95		$ 3,317	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: This workpaper is not applicable.
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized
   by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
    Beginning ____
    Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2006	$
13.	/2007	$
14.	/2008	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ ____ Description: ____
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? [ ] YES [x] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER CNA ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist	This	hrs							2
3	Licensed Recreational Therapist	workpaper	hrs							3
4	Licensed Physical Therapist	is not	hrs							4
5	Physician Care	applicable.	visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$		$	$		$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Lewis Memorial Christian Village **#** 0021436 **Report Period Beginning:** July 1, 2004 **Ending:** June 30, 2005

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** June 30, 2005 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 2,055,089	$	1
2	Cash-Patient Deposits	11,996		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,283,968		3
4	Supply Inventory (priced at)	25,383		4
5	Short-Term Investments	1,632,286		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	4,871		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	284,282		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 5,297,875	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	308,762		13
14	Buildings, at Historical Cost	11,516,152		14
15	Leasehold Improvements, at Historical Cost	701,753		15
16	Equipment, at Historical Cost	1,376,955		16
17	Accumulated Depreciation (book methods)	(6,300,074)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	1,209,746		21
22	Other Long-Term Assets (specify):	3,317		22
23	Other(specify):	42,671		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 8,859,282	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 14,157,157	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 446,912	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	11,996		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	200,994		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	87,930		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 747,832	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,799,519		40
41	Bonds Payable	470,567		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Deferred Apt. Income	1,392,997		43
44	Apt & Cong Life Right & Sec	2,294,065		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 5,957,148	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 6,704,980	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 7,452,177	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 14,157,157	$	48

***(See instructions.)**

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 6,435,549	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 6,435,549	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,516,628	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 1,516,628	17
	B. Transfers (Itemize):		
18	**Transfer affiliate**	(500,000)	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ (500,000)	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 7,452,177	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 8,369,331	1
2	Discounts and Allowances for all Levels	(1,023,176)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,346,155	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,415,324	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,415,324	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	39,859	13
14	Non-Patient Meals	2,281	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	38,191	19
20	Radiology and X-Ray	45,908	20
21	Other Medical Services	2,789	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 129,028	23
	D. Non-Operating Revenue		
24	Contributions	500,991	24
25	Interest and Other Investment Income***	82,384	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 583,375	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Unrealized G(L) on sale of equipment	(3,455)	28
28a	Residential/Congregate	1,079,464	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,076,009	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,549,891	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,351,522	31
32	Health Care	4,266,404	32
33	General Administration	2,092,756	33
	B. Capital Expense		
34	Ownership	280,907	34
	C. Ancillary Expense		
35	Special Cost Centers	956,811	35
36	Provider Participation Fee	84,863	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,033,263	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,516,628	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,516,628	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,900	1,930	$ 70,764	$ 36.67	1
2	Assistant Director of Nursing	681	692	15,642	22.60	2
3	Registered Nurses	7,406	7,525	180,956	24.05	3
4	Licensed Practical Nurses	49,100	49,335	920,802	18.66	4
5	CNAs & Orderlies	122,962	123,540	1,502,604	12.16	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,005	6,036	70,239	11.64	8
9	Activity Director	1,830	1,846	24,106	13.06	9
10	Activity Assistants	586	592	5,688	9.61	10
11	Social Service Workers	10,703	10,798	154,686	14.33	11
12	Dietician					12
13	Food Service Supervisor	2,226	2,336	40,254	17.23	13
14	Head Cook					14
15	Cook Helpers/Assistants	24,402	25,080	257,291	10.26	15
16	Dishwashers					16
17	Maintenance Workers	7,905	7,933	125,228	15.79	17
18	Housekeepers	24,155	24,229	268,383	11.08	18
19	Laundry					19
20	Administrator	1,678	1,685	97,267	57.73	20
21	Assistant Administrator	1,484	1,491	49,601	33.27	21
22	Other Administrative	3,688	3,704	107,171	28.93	22
23	Office Manager	1,920	1,928	39,444	20.46	23
24	Clerical	5,189	5,212	62,274	11.95	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Beauty shop	2,241	2,246	34,894	15.54	33
34	TOTAL (lines 1 - 33)	276,061	278,138	$ 4,027,294 *	$ 14.48	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	688	$ 31,309	1.3	35
36	Medical Director	13	3,250	9.3	36
37	Medical Records Consultant	48	2,957	10.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	192	2,764	10.3	39
40	Physical Therapy Consultant	3,693	256,466	10A.3	40
41	Occupational Therapy Consultant	3,428	240,125	10A.3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	901	59,771	10A.3	43
44	Activity Consultant				44
45	Social Service Consultant	65	4,859	12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	9,028	$ 601,501		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Warren Dick	Administrator	0	$ 74,162
Mike Spencer	Administrator	0	23,105
Deanna Wagner	Asst. Admin.	0	49,601
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 146,868

B. Administrative - Other

Description	Amount
Management Expense	$ 431,256
TOTAL (agree to Schedule V, line 17, col. 3)	$ 431,256
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Davis & Campbell	Legal	$ 23,938
Ostrand & Kelley	Legal	100,312
Melotte-Morse	Architects	923
American Recruiters	Employment	26,400
Townsend & Assoc	Consulting	11,448
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 163,021

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 141,776
Unemployment Compensation Insurance	35,166
FICA Taxes	292,794
Employee Health Insurance	270,320
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Expense	23,162
Employee Physicals	23,042
Employee Uniforms	6,223
TOTAL (agree to Schedule V, line 22, col.8)	$ 835,483

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	17,393
Health Care Worker Background Check	
(Indicate # of checks performed)	
License	245
Dues	12,734
Subscriptions	1,169
Miscellaneous	15
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 31,556

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	4,537
Miscellaneous	287
Seminar Expense	6,385
Home Office Allocation	8,836
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 20,045

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	This workpaper is not applicable.		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Lewis Memorial Christian Village # 0021436 Report Period Beginning: July 1, 2004 Ending: June 30, 200

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Life Services Network - $7,632**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **n/a**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **n/a**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **5-10 yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **23,358** Line **3.10.2**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **n/a**

(9) Are you presently operating under a sublease agreement? YES **x** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **x** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
n/a

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **84,863**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **2,281**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **0**
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **n/a**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **0**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Eck, Schafer & Punke, LLP** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **No** If no, please explain. **It will be provided upon completion.**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Lewis Memorial Christian Home
Allocation on Benefits 6/30/2005 kdb
10/21/2004

Payroll Tax	Unemploy Contrib	Worker's Comp	Health Ins	Worker's Com Med. Exp.	Employee Uniforms	Employee Expense	Employee Physicals		
24,315.93	35,166.46	141,775.58	17,660.00		6,222.98	22,912.33	23,042.00	271,095.28	
318.66			6,920.00			249.93		7,488.59	
8,480.79			9,840.00					18,320.79	
22,576.30			9,900.00					32,476.30	
19,935.86			16,720.00					36,655.86	
205,852.41			189,540.00					395,392.41	
8,948.74			14,820.00					23,768.74	785,197.97
2,365.21			4,920.00					7,285.21	
292,793.90	35,166.46	141,775.58	270,320.00	0.00	6,222.98	23,162.26	23,042.00	792,483.18	
							Line 3.22.3	653,838.53	

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64,515.71	0.50	9,646.16	74,161.87	74,162.00
20,099.76	0.16	3,005.24	23,105.00	23,105.00
84,615.47	0.66	12,651.40	97,266.87	
43,149.75	-0.34	6,451.60	49,601.35	49,601.00
127,765.22	1.00	19,103.00	146,868.22	146,868.00